

SAF - T



REVOLUTION AND EVOLUTION IN THE TAX SYSTEM: THE PORTUGUESE EXPERIENCE

WARSAW (PL)

30TH JUNE 2016







SAF-T (PT)



MEASURE

- OECD Recommendation implemented since 2008
- Software feature that allows the easy export of a pre-defined set of records (Accounting, Invoicing, etc.) on a common format (xml)

SCOPE

- Corporate Income Tax Taxpayers (CIT)
- VAT taxpayers with turnovers above € 100.000

OBJECTIVES

- The reduce of Context and Compliance Costs:
 - Easier to taxpayers to provide the requested electronic records
 - No need for the tax audit services to convert data in readable formats

ADVANTAGES

- Allows exchanging of data
- Source for automated testing procedures
- Improve the quality of tax declarations
- Archival source

Challenges

Reduce Costs

Increase Efficiency

Opportunitie S

Innovation



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the pillar to all
developments



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(2008)

Invoice
Software
Certification
(2011)

e-Invoice
(2012)



e-Circulation
(2013)



Lucky Invoice
Lottery
(2014)





Aim of the Projects



PREVENT

By increasing Taxpayers' Compliance



MITIGATE

By increasing difficulties on Tax Fraud and Evasion



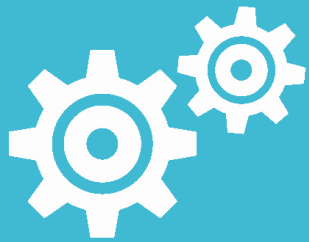
DETECT

By enabling a better and faster risk analysis





Upcoming
Projects



Simplified Reporting System for Corporate Information - IES



Thank you for your attention

Ana Mascarenhas